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FOUNDLING HOSP, 1790

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REPORT

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COMMITTEE

APPOINTED BY THE

ANNUAL GENERAL COURT

OF THE

Foundling Hospital,

Of 12th MAY, 1790.

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At a General Court of the Foundling Hospital, the 12th of May, 1790.

" RESOLVED,

"THAT a Committee be appointed for regu-"lating and inspecting the Accounts of the Hos-

" pital, and for enquiring into the Income and

" Expenditure of the Hospital, from the Time of

" the last Parliamentary Grant; and that Mr.

"Wilmot, Mr. Kingsman, Dr. White, Mr. Hol-

" liday, and Mr. Bernard, be of that Committee,

" and that any three of them be a Quorum."

THOMAS COLLINGWOOD, Secretary.

At a General Court, the 30th of June, 1790.

Read a Report of the Committee of Accounts, appointed by the last General Court.

RESOLVED,

THAT the faid Report be taken into Confideration, at the General Court to be held at Christmas next, and that 500 Copies thereof be printed, and one of them sent to every Governor within the Circuit of the Penny Post, with Notice that the same will be taken into Consideration at the above Time.

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THE

REPORT

OF

Mr. WILMOT, Mr. BERNARD,
Mr. HOLLIDAY, Mr. KINGSMAN,
And the Reverend Dr. WHITE,

Being a Committee appointed by the Annual General Court of the Foundling Hospital, of 12th of May, 1790, for inspecting and regulating the Accounts, and for enquiring into the Income and Expenditure of the Hospital, from the Time of the last Parliamentary Grant, in the Year 1771.

neral Court, to inspect and regulate the Accounts of the Hospital, and to enquire into its Income and Expenditure, since the last Parliamentary Grant in the Year 1771; We began our Labours by examining the Account, or General State, of the Receipts and Payments for the last Year, viz. from the 31st December, 1788, to 31st December, 1789, which we found to correspond with the Books and Vouchers from which it is formed, except in a few Instances that are not material to the Result of the Inquiry, and that have arisen only from Mistake.

But as the different Articles in this Account are blended together, without any Order; We proceeded to arrange and distinguish the permanent from the contingent Income, and to separate both from other occasional Receipts and Payments, which make no Part either of the annual Income or Expenditure.

It

| It appears by this Statement, | £ | Ş. | d. |
|--|---------------------|------|------|
| [vide Appendix A.] that the Income arising from the Estate of the Hospital, for the last Year, a- | | | |
| mounted to the Sum of - And the contingent Income to ditto | 292 9 999 | 6 16 | 8, 3 |
| Making in the Whole the Sum of £. | 3929 | 2 | I t |
| And that the General Expences amounted in the same Year to the | | | |
| Sum of So that the Income, being - £ | 6037 | 17 | 6 |
| Was exceeded by the Expences in the Sum of - £. | 2108 | 14 | 7 |
| It appears also from this State- ment, that the Hospital received the Sum of £.1800, being the Fifth | | | |
| and last Payment arising from the Sale of the Estate at Shrewsbury, and that the Sum laid out in the | | | |
| Funds was Which is - £.648 7 6 | 2448 | 7 | 6 |
| Funds was Which is - £.648 7 6 more than the Produce of the Shrewsbury Estate 1800 0 0 | 2448 | 7 | 6, |

We next proceeded to enquire of what the Estate or Capital of the Hospital consisted on the 31st December, 1789, and we find that that Part of it which yields an annual Income, consists of the particulars in Appendix B. [vide Appendix B.]

From which it appears, that the annual permanent Income of the Estate of the Hospital, is at this Time - - -

2905 18 10

f. s. d.

The annual contingent Income, arising chiefly from the Profits of the Chapel, from Subscriptions, Toll at the Turnpike, and a few other small Articles, amounted in the above Period, to the Sum of £.999 16s. 3d. and we find has produced, on an Average for the last Six Years, about £.850 per Annum; but under the Hope it will be equal to the Receipt of last Year

999 16 3

The Total of the regular Income of the Hospital, may be taken at

£.3905 is i

It is to be observed however, that although the former Part of this Income may be called permanent in Comparison of the latter; yet it is liable to fluctuate, according as the Benefactions and Legacies received within the Year, exceed or fall short of the Desiciency of the annual Income; for if the Benefactions and Legacies received within the Year, should fall short of such Desiciency, it must be made up by a Sale of Part of the Capital of the Estate, which will of Course reduce it: And on the other Hand, if the Benefactions and Legacies received should exceed such Desiciency, the Surplus will be laid out in the Public Funds, and will of Course increase such Capital, and by that Means add to the annual Income.

With

With regard to the general Expences of the Hofpital within the same Period, amounting to the Sum of £,6037 17s. 6d. We cannot help remarking, that notwithstanding the Number of Children maintained by the Hospital, [vide Appendix C.] has been gradually diminishing, from the Year 1786, (when the Number was 603) to the present Time (when it is 450); yet the Expences have not diminished in the Proportion that might have been expected, after making an Allowance for those Parts of the Establishment that are not affected by the Fluctuation of the Number of Children: Thus the Expence for the last Three Years (when the Number of Children was diminishing from 603 to 450, their present Number) is, on an average, f. 6365; whereas the average Expence for the Three Years preceding 1787, (when the averageNumber of Children was 610) was £.6587; and the Expences of the last Year, when the average Number of Children was only 480, amounted to the Sum of £.6037 17s. 6d.

What are the Causes of this, or what are the particular Articles in which the Expences have not proportionably diminished, it is very difficult to ascertain, as the Articles are not kept under different Heads, but are ordered to be paid for every Week as they occur; we have however made fome Progress in this Investigation, and hope, after some Time, We shall be able to point out some more distinct Mode of keeping the Accounts, and regulating the Expenditure, both of which feem equally to require Alteration; but we cannot help now observing, that the Article of Clothing and Linen for the Children, has been above One Hundred Pounds per Annum more, on an Average, for the last Three Years, than for the Three preceding, notwithstanding the Numbers of Children have so considerably diminished.

We proceeded next to enquire into the Income and Expenditure of the Hospital, from the last Parliamentary Grant in 1771; and after having arranged the annual Accounts from that Period in the same Manner we had arranged that of last Year, We formed an Analysis of the Whole under different Heads; [vide Appendix D.] by which it appears that notwithstanding the Benefactions and Legacies received within that Period, (as appears by Column 7 of that Analysis) amounts in the Whole to the Sum of £35,825 8s. 6d. yet upon comparing the Stock and other Property that has been fold (Column 8) with that which has been bought (Column 9), there is a Balance against the Hospital, in the Sum of f.12,240 11s. 2d. which must have been occasioned solely, by the general Expences of the Hospital, within that Period, having exceeded not only the annual Income, but also the Amount of the Benefactions and Legacies within the same Period by that Balance; for though it appears (by Column 10) that the Estate of the Hospital was encreased in particular Years, by the Circumstance of the Benefactions and Legacies within that Year having exceeded the Deficiency, yet it appears also (from comparing Columns 8 and 9 together) that this Surplus was foon fold out again, with considerable Additions; fo that the Balance every Year, except in a very few Instances, was very much against the Hospital, notwithstanding the Application of the Benefactions and Legacies received within the Year, to the Difcharge of the current Expences.

It is true, the annual Income of the Estate has not been diminished, but, on the contrary, is larger at the End of this Period, than it was at the Commencement of it; but that is owing to a considerable Part of the Estate of the Hospital, particularly the two Estates at Ackworth and Shrewshury, (which yielded

yielded no annual Produce) having been fold, vizito the Amount of above £.18,000; the Surplus of which, not applied within the Year to defray the current Expences, has been laid out in the Funds; and has of Course added somewhat to the Income of the Hospital Estate.

We find that so long ago as 13th May, 1772, it was referred to the General Committee, to examine into the Expences of the Hospital; but that instead of any effectual Steps being taken to reduce them, the Number of Children was increased till the Year 1783; when the Admission was altered from 120 to 60 per Annum, and altered again in 1785, from 60 to 40, and in 1786 from 40 to 10 per Annum; by which Means the Number of Children has been already much lessened, and will, we trust, be soon reduced to a proper and moderate Complement; but though this Reduction has been flow, and the Work of some Years, it is too apparent that the Reduction of the annual Expenditure has not kept pace with it, and that it will be some Time still before the Expences can be brought within reasonable Bounds; especially as the General Court have thought it abfolutely necessary, for the Health and Welfare of the Children now in the Hospital, that some Alterations should be made in the Diet and Linen of the Children, and likewise in the Management of the Sick, which will undoubtedly add, for the present, to the Head of General Expences. It appears however to your Committee, that it is more confistent with the main Object of this Charity, and with the general Purpose both of Humanity and Policy, that a smaller Number of Orphans should be kept well, than that a larger Number should be kept otherwise; and we are of Opinion, that the Funds of this Hofpital are still ample to do great Good, and to an-Iwer the principal Purpose of its Institution, if it is confined

confined to it, namely, "the Maintaining and Edu"cating of exposed and deserted Foundlings;" or, in the
emphatical Words of the first Founder of this Hospital, "The preventing the frequent Murders of
"poor miserable Infants at their Birth, and for sup"pressing the inhuman Custom of exposing them to
"perish in the Streets."

We are aware it has been observed, that the permanent Income of this Hospital has not yet suffered material Diminution, and that as, through the adventitious Supplies derived from Legacies and Benefactions, its annual Expenditure has been supported fo many Years, there is Reason to hope that fimilar Sources may be relied on for the Future; and therefore that the Average of the Legacies and Benefactions may be considered in the Light of an annual Fund, out of which the Excess of the Expenditure, beyond the ordinary or permanent Income, may be defrayed; but we conceive that a Conduct, founded on this Mode of reasoning, is neither reconcileable to the Dictates of common Prudence, or confistent with the intent of the Founders and Benefactors: To incur a certain annual Expence on an uncertain, or cafual Income, would be deemed the height of Folly and Improvidence in the Management of a private Fortune; and it may well admit of serious Consideration, whether it can be justifiable, or prudent, in the Administration of the Revenues of a public Charity, the Establishment whereof was not designed to be temporary but perpetual; besides, when the Establishment is augmented in any. considerable Degree by the Admission of a larger Number of Children than the regular Income will support, it is not only felt in those Years in which such Admission takes place, but it entails a Burden upon the Hospital, which must of Necessity be borne for many succeeding Years, though the Funds which

gave Rise to it, should be entirely exhausted. If the current Legacies should fail, or should not continue in the same Degree, the Practice tends to a total Annibilation of the Funds for the Support of the Charity; on the other Hand, if they should fortunately continue the same for Twenty Years to come, it will operate as an effectual Bar to their Increase: Whereas if the Expenditure was reduced to, and kept nearly upon a Level with the ordinary or permanent Revenue, the Bulk of that Revenue would receive a gradual and progressive Augmentation from those casual Accessions of Property, and the Benefit of the Charity would still be as widely diffused as its Founders and Benefactors intended.

If this System had been adopted at the Commencement of the Period to which our Review has extended, the permanent Revenue of the Hospital would, at this Day, have been more than adequate to the present Expenditure, with the Prospect of further Increase from those Sources which are now depended upon for answering the current annual Expences.

We submit however this important Subject to the Consideration of a General Court, that some Principle may be adopted, and some Line laid down, for the Direction of the present and all suture Committees on a Subject, on which the very Existence of this Institution may depend.

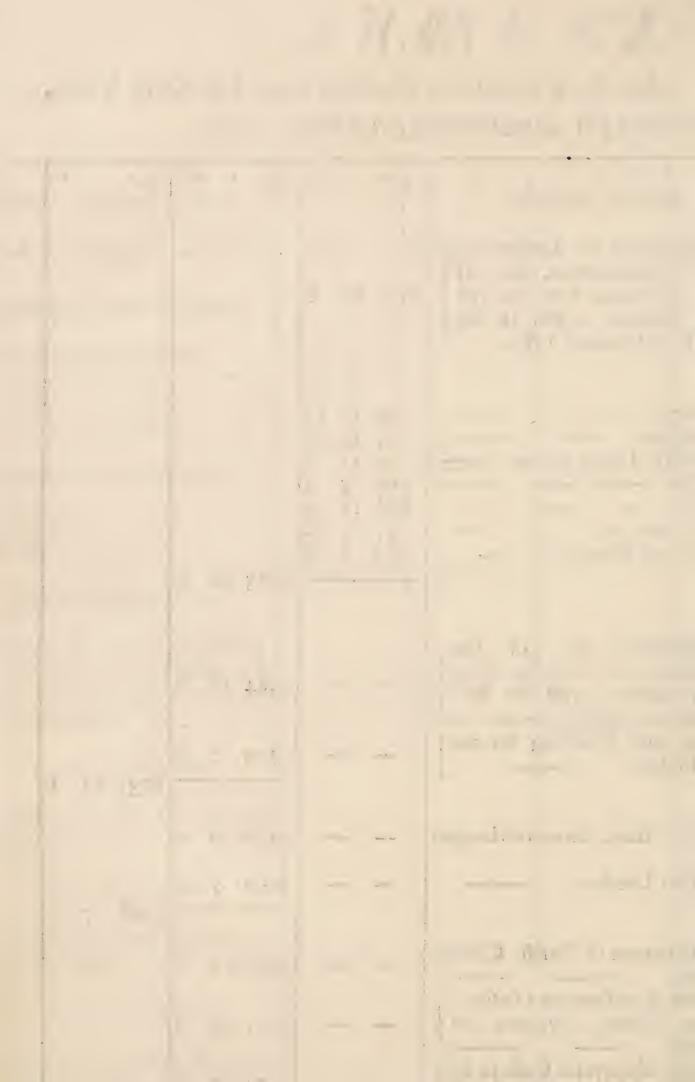
John Wilmot,
William Long Kingsman,
John Holliday,
Thomas Bernard,
Stephen White,

24th June, 1799.

APPENDIX (A.)

GENERAL STATE of the RECEIPTS and PAYMENTS of the Foundling Hospital, for One Year, From the 31st December 1788, to the 31st December, 1789.

| | | | | | | 3 | | | | | |
|---|--|---------------|--|--|-----------|---|-------------------------------|--|------------------------|--------|-----|
| Annual Income of Estate. | £. s. d. | £. s. | d. | £. s. | d. | General Expences. | £. | s. d. | f. s. d. | L. s. | d. |
| Interest on Securities, and Rent Contingent Annual Income. | (Palagine Succession) | 2929 6 | 8 | | | The Hospital in London for the Maintenance, &c. of the Children, from the 31st of December 1788, to the | 2659 | 10 8 | | | |
| Receipts from the Chapel — Annual Subscriptions , — Turnpike — Earned by the Children — | 805 3 8 96 12 0 66 10 7 31 10 0 | 999 16 | A.) | | | 31st of December 1789. Furniture ———————————————————————————————————— | 49 49 | 17 11 | | | |
| Benefactions and Legacies. Benefactions — — — — — — — — — — — — — — — — — — — | 567 7 0 1906 12 6 | - | | 3929 2 | 2 II | Rent and Taxes — — — — — — — — — — — — — — — — — — — | 56 269 486 57 245 | 12 4 1 0 | .99 | | |
| Received of the Corporation of the House of Industry at | | 1800 0 | | | | Maintenance, &c. of the Children at Nurse, from | | | 3873 18 8 1384 18 8 | | |
| Shrewsbury the 5th Payment for Land fold — — — | | | 1 | 4273 19 | 9 6 | Michaelmas 1788, to Mi- schaelmas 1789 ———————————————————————————————————— | | ****** | 779 0 | 6037 1 | 7 6 |
| For Maintenance of Parish Children — | | 3 43 4 | 1 0 | | | £. 1700 Bank Annuities bought | | Conspect | 1258 0 | | |
| Advanced by the Treasurer | | | TANK TO THE PERSON OF THE PERS | | | f. 1600 Confols | | | 1190 7 | 2448 | 7 6 |
| and Inspectors — | | 689 3 | 3 , 3 | | | Maintenance of Parish Chil- dren ———————————————————————————————————— | | markets | 297 15 | | |
| Balance and Imprest Money | | | And the State of t | | | tors Money advanced by them — Imprest Moneyand Cash to be | | | 411 18 | } | |
| on the 31st December 1788 | | 314 13 | | 9550 | 3 0 | accounted for | | Street, Street | 354 3 | 1063 1 | |
| | | 1 | | Common and the Common of the C | Services* | | | | | 4330 | 3 |



APPENDIX (B.)

The CAPITAL, or Estate, of the FOUNDLING HOSPITAL yielding an annual Income, on the 31st December, 1789.

| | <u> </u> | | |
|------------------------------|--|-------------------------|--|
| Stock or Estate. | Principal. | Interest or Rent. | OBSERVATIONS. |
| New South Sea Annuities - | 33500 0 0 | - 1005 0 0 | |
| Reduced Bank Annuities | 18700 0 0 | - 561 0 0 | |
| 3 per Cent. Confols — — | 15533 17 6 | - 466 o 2 | |
| 5 per Cent. Bank Annuities - | 7000 0 0 | - 350 0 | |
| Bank Stock | 2000 0 0 | - 140 0 0 | |
| East India Annuities — — | 150 0 0 | 4 10 0 | |
| | £ 76883 17 6 | 2526 10 2 | |
| Bond of Mercers Company - | 100 0 0 | . 3 0 0 | |
| Fielding's Mortgage * - | | | * This is confidered as desperate. |
| Farm, W. Harrison - | - | - 300 0 0 | |
| Ground Rent, Mr. Kingston | | 25 0 0 | |
| Ditto, New River Company | | 18 5 8 | |
| Ditto, Mr. Hollis — _ | | 3 3 0 | |
| Ditto, Mr. Offley | Commence of the Commence of th | 3 3 0 | |
| Ditto, Mr. Fasson | | 500 | |
| Ditto, Mr. Hawkesworth † | Description description processes | 21 17 0 379 8 8 | † This Rent has not been paid for three Years, the Tenant having an Account to |
| | | per Annum £. 2905 18 10 | fettle with the Hospital. This Account should be settled. |

and resident

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APPENDIX (C.)

| | | In Town | . At Nurse. | . Total. | Average. | No. received |
|--|---------------------------------------|---------|-------------|-----------------|------------------|--------------|
| Remaining under the Hospital care, | 9 11 | | 318 - | 498 — | | in a Year. |
| 100 Children ordered to be received at 20 p | er Month, 1st July, 1772 | 218 | 211 | 429 — | 464 — | 78 |
| 50 Ditto — Ditto — at 10 p | er Month, 30th June, 1773 | 227 | 183 - | 410 — | 419 — | 91 |
| 50 Ditto — Ditto — at 10 | ber Month, 29th Dec. 1773 | | | | | |
| 60 Ditto — Ditto — at 10 p | er Month, 11th May, 1774 | 159 | 226 _ | 385 — | 398 | 112 |
| 100 Ditto — Ditto — at 10 p | | | 238 | | 381 — | |
| 10 Ditto — Ditto to be rec. per Mo. | | | • | 425 — | | 100 |
| D: D: | 1777 | 141 | | 0 | , | |
| 10 Ditto — Ditto Ditto — | 1778 | 158 | 3 / | . 0 - | 437 $ -$ 465 $-$ | 117 |
| 10 Ditto — Ditto Ditto — | | | | · | , 3 | 114 |
| 10 Ditto — Ditto Ditto — | .,, | | 337 | • 71 | 490 | 106 |
| To the second se | -700 | 218 | | | 515 | 114 |
| To the second se | 1782 | | 3 , | 577 — | 555 | 106 |
| 60 Ditto — at 10 every 2 Months ——— | 5,02 | • | 33 . | 623 | | 109 |
| 1 | J 1-3 | 284 - | 325 | 609 — | 612 | 52 |
| 60 Ditto — at 10 Ditto Ditto — | 1784 | 258 - | 352 | 610 — | 610 | 62 |
| 40 Ditto — at 10 every 3 Months —— | 30th Mar. 1785 | 292 - | 324 — | 616 - | 613 | 52 |
| 10 Ditto — ordered to be received in a | | 295 - | 308 - | 603 | 610 - | 42 |
| 10 Ditto — Ditto — Ditto — | , , , , , , , , , , , , , , , , , , , | 299 - | 250 — | 549 | 576 | 11 |
| 10 Ditto — Ditto — Ditto — | 1788 | 317 - | 192 — | 509 | 529 | II |
| lo Ditto — Ditto — Ditto —— | 1789 | 286 - | 164 — | 450 - | 480 | 12 |

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APPENDIX D.

ANALYSIS of the Income and Expenditure of the FOUNDLING HOSPITAL, for Eighteen Years, viz.

From the last Parliamentary Grant in 1771 to December 31, 1789, together with an Account of the Benefactions and Legacies, and of the Increase and Decrease of the Hospital Estate within each Year.

| | I | 2 | 3 | 4- | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
|---|--|---|--|--|--|-----------|---|--|--|---|--|--|--|
| Years from 311t Dec. 1771 | | Annual Income. | Annual general Expences. | Excess of Expences beyond the Annual Income. | Amount of | Terrories | Amount of Be- nefactions and Legacies. | Stock, or | Laid out in Purchase of Stock, Or Estate. | Estate, Including Be- | Ox Downstorn | Imprest Money | Observations. |
| To 31st Dec. 1772 To ditto 1773 1774 1775 1776 1777 1778 1779 1780 1781 1782 1783 1784 1785 1786 1787 1788 1789 | 464 419 398 381 401 437 465 490 515 555 600 612 610 613 610 576 529 480 | £. s. d. 3476 18 7 3220 6 7 3471 0 5 3020 6 9 3405 14 9 3797 9 1 3011 16 0 3262 19 8 3690 17 8 3488 17 8 3396 5 11 3862 2 3 3535 15 1 3355 10 7 3719 10 5 3699 10 3 3968 13 9 3929 2 11 | 6053 14 8 5560 7 11 6288 18 2 6335 10 3 6156 10 7 5954 1 4 6367 19 10 6171 4 6 5456 19 0 6678 13 5 6286 9 9 6573 0 4 6103 18 7 6697 19 11 6961 6 4 6524 2 8 6535 4 6 6037 17 6 | £. s. d. 2576 16 1 2340 1 4 2817 17 9 3315 3 6 2750 15 10 2156 12 3 3356 3 10 2908 4 8 1766 1 4 3189 15 9 2890 3 10 2710 18 1 2568 3 6 3342 9 4 3241 15 11 2824 12 5 2566 10 9 2108 14 7 | £. s. d. 222 18 0 855 5 4 929 4 11 251 12 10 244 1 8 565 15 10 135 0 0 131 10 0 21 0 0 705 0 0 175 12 0 478 11 0 287 16 0 616 16 0 738 17 0 830 5 8 735 16 0 567 7 0 | | £. s. d. 822 18 0 3410 7 4 2182 7 5 702 12 10 3403 11 8 2851 0 10 735 0 0 900 18 0 171 0 0 1455 0 0 5123 11 7 4632 10 2 497 16 0 1787 19 4 2803 13 2 980 5 8 890 17 0 2473 19 6 35825 8 6 12240 11 2 | 991 5 0 33119 11 2 1191 19 0 3152 14 8 1882 4 8 1280 3 4 2453 15 0 1833 15 0 1467 19 0 1146 5 0 1780 0 0 558 15 0 2237 10 0 7475 14 0 1825 0 0 1885 0 0 3160 0 0 | 32503 9 2 1488 2 6 | 296 3 6 3448 9 2 3448 9 2 1900 8 0 1892 5 0 | £. s. d. 991 5 0 616 2 0 3152 14 8 1798 14 8 1798 14 8 2453 15 0 1833 15 0 1467 19 0 1146 5 0 2182 10 0 475 14 0 745 0 0 1885 0 0 1677 10 0 20426 4 4 8185 13 2 | 1750 12 11 2170 9 5 4555 9 0 1719 7 4 1624 15 11 1407 12 2 1294 1 5 1226 12 6 1352 10 8 667 19 11 705 18 10 335 5 10 525 0 0 866 10 2 314 13 4 354 3 8 | the Chapel, 773l. 16s. 7d. 1776. Ditto, 1808l. 13s. 3d. 1777. The large Purchase of Stock was chiefly made with the Balance in Hand of last Year, an which had been accumulating since 1772. 1778. Extra Repairs of enlarging the Chapel 212l. 11s. |

